

Attorney's Docket No.: 07977-088002/US3155D1

a second interlayer insulating film on said first interlayer insulating film, said second interlayer insulating film comprising a different material from said insulating film;

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a first opening in said insulating film for exposing a portion of said semiconductor;

a second opening in said first interlayer insulating film for exposing said portion of said semiconductor layer and a portion of said insulating film where surrounds said first opening; and

a third opening in said second interlayer insulating film for exposing said portion of said semiconductor, said portion of said insulating film and a portion of said first interlayer insulating film where surrounds said second opening,

wherein edges of at least said third opening are rounded off, and

wherein a thickness of the first interlayer insulating film is less than one third of total thickness of the first and second interlayer insulating films.

6. (Amended) A semiconductor device comprising:

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a semiconductor layer formed over a substrate having an insulating surface, said semiconductor layer having at least channel, source and drain regions;

a gate insulating film over said semiconductor layer;

Attorney's Docket No.: 07977-088002/US3155D1

a gate electrode over the gate insulating film;
a first interlayer insulating film over said gate
insulating layer and the gate electrode
a second interlayer insulating film on said first
interlayer insulating film, said second interlayer insulating
film comprising a different material from said gate insulating
film;
a first opening in said gate insulating film for
exposing a portion of said semiconductor layer;
a second opening in said first interlayer insulating
film for exposing said portion of said semiconductor layer and a
portion of said gate insulating film where surrounds said first
opening; and
a third opening in said second interlayer insulating
film for exposing said portion of said semiconductor layer, said
portion of said gate insulating film and a portion of said first
interlayer insulating film where surrounds said second opening,
wherein edges of at least said third opening are rounded
off, and
wherein a taper angle β of the second interlayer
insulating film with respect to a major surface of said
semiconductor layer in the third opening is larger than a taper
angle α of the first interlayer insulating film with respect to

Attorney's Docket No.: 07977-088002/US3155D1

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the major surface of said semiconductor layer in the second opening.

10. (Amended) A semiconductor device comprising:

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a semiconductor having at least channel, source and drain regions;

an insulating film on said semiconductor;

a gate electrode over the insulating film;

a first interlayer insulating film over said insulating film and the gate electrode;

a second interlayer insulating film on said first interlayer insulating film;

a first opening in said insulating film for exposing a portion of said semiconductor;

a second opening in said first interlayer insulating film for exposing said portion of said semiconductor and a portion of said insulating film where surrounds said first opening;

a third opening in said second interlayer insulating film for exposing said portion of said semiconductor, said portion of said insulating film and a portion of said first interlayer insulating film where surrounds said second opening;

and

Attorney's Docket No.: 07977-088002/US3155D1

an electrode formed on said first, second, and third openings and connected with one of said source and drain regions through said first, second, and third openings,

wherein a taper angle β of the second interlayer insulating film with respect to a major surface of said semiconductor in the third opening is larger than a taper angle α of the first interlayer insulating film with respect to a major surface of said semiconductor in the second opening, and

wherein a thickness of the first interlayer insulating film is less than one third of total thickness of the first and second interlayer insulating films.

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14. (Amended) A semiconductor device comprising:

a semiconductor layer formed over a substrate having an insulating surface and including at least channel, source and drain regions;

an insulating film on said semiconductor layer;

a gate electrode over the insulating film;

at least a first interlayer insulating film and a second interlayer insulating film over said insulating film and the gate electrode;

at least one contact hole in said first and second interlayer insulating films and said insulating film, said contact hole having a tapered section; and

Attorney's Docket No.: 07977-088002/US3155D1

an electrode formed on said contact hole and connected with one of said source and drain regions through said contact hole,

wherein a taper angle β of an inner surface of the second interlayer insulating film in the contact hole with respect to a major surface of said semiconductor layer is larger than a taper angle α of an inner surface of the first interlayer insulating film in the contact hole with respect to said major surface of said semiconductor layer.

16. (Amended) A device according to claim 14, wherein said first and second interlayer insulating film comprise a material selected from the group consisting of silicon nitride and organic resin.

17. (Amended) A device according to claim 14, wherein said second interlayer insulating films has a dry etching rate higher than said first interlayer insulating layer.

18. (Amended) A device according to claim 14, wherein angles of the tapered section of the contact hole decrease successively from the second interlayer insulating layer toward a first interlayer insulating layer.

Attorney's Docket No.: 07977-088002/US3155D1

19. (Amended) A semiconductor device comprising:
a semiconductor having a channel region, at least one low doped impurity region, and at least one high doped impurity region said high doped impurity region being adjacent to said channel region with said low doped impurity region interposed therebetween;
an insulating film on said semiconductor;
a gate electrode over the insulating film;
at least first and second interlayer insulating films over said insulating film and the gate electrode; and
a contact hole in said first and second interlayer insulating films and said insulating film for exposing a portion of said high doped impurity region, said contact hole has a tapered section,
wherein edges of said second interlayer insulating film in said contact hole are rounded off,
wherein angles of the tapered section of the contact hole decrease successively from the second interlayer insulating film toward the first interlayer insulating film, and
wherein a thickness of the first interlayer insulating film is less than one third of total thickness of the first and second interlayer insulating films.

7

Attorney's Docket No.: 07977-088002/US3155D1

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21. (Amended) A device according to claim 19 wherein at least one of first and second interlayer insulating film comprises a material selected from the group consisting of silicon nitride and organic resin.

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24. (Amended) A semiconductor device comprising:
a semiconductor layer formed over a substrate having an insulating surface and having a channel region, at least one low doped impurity region, and at least one high doped impurity region said high doped impurity region being adjacent to said channel region with said low doped impurity region interposed therebetween;
an insulating film on said semiconductor layer;
a gate electrode over the insulating film;
at least first and second interlayer insulating films over said insulating film and the gate electrode; and
a contact hole in said interlayer insulating film and said insulating film for exposing a portion of said high doped impurity region, said contact hole has a tapered section; and
an electrode formed on said contact hole and connected with one of said source and drain regions through said contact hole,
wherein edges of said interlayer insulating film in said contact hole are rounded off.

Attorney's Docket No.: 07977-088002/US3155D1

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25. (Amended) A device according to claim 24, wherein a taper angle β of an inner surface of the second interlayer insulating film in the contact hole with respect to a major surface of said semiconductor layer is larger than a taper angle α of an inner surface of first interlayer insulating film in the contact hole with respect to said major surface of said semiconductor layer.

26. (Amended) A device according to claim 24, wherein angles of the taper shape of the contact hole decrease successively from the second interlayer insulating film toward the first interlayer insulating film.

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28. (Amended) A device according to claim 24 wherein at least one of first and second interlayer insulating films comprises a material selected from the group consisting of silicon nitride and organic resin.

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39. (Amended) A device according to claim 14, wherein a thickness of the first interlayer insulating film is less than one third of total thickness of the first and second interlayer insulating films.

40. (Amended) A device according to claim 24, wherein a thickness of the first interlayer insulating film is less than

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Attorney's Docket No.: 07977-088002/US3155D1

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one third of total thickness of the first and second interlayer
insulating films.
